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authorized the imposing of a special tax for park purposes on all the real estate exclusive of improvements; and under such provision of the charter an ordinance was passed which imposed a tax only on so much of the real estate as was taxable for general city purposes; the result being the omission of church, city and railroad properties. *Held*, that such ordinance did not deny the property owners taxed thereunder the equal protection of the law within the Fourteenth Amendment to the Federal Constitution. Burgess, Graves and Woodsen, J. J., *dissenting*.

This decision is apparently a departure from the doctrine laid down by the courts of this country, that an ordinance which involves official discretion as to whom rights and liabilities shall vest, is void, offending as it does the Fourteenth Amendment. *St. Louis v. Heitzberg Packing Co.*, 141 Mo. 375; *In re Wo Lee*, 26 Fed. 471. Legislation discriminating against some and favoring others, is prohibited. *Barbier v. Connolly*, 113 U. S. 27. A law which exempts all property of like nature or condition, falling naturally into a particular class does not necessarily offend constitutional provisions. *Pacific Express Co. v. Siebert*, 142 U. S. 351. But an arbitrary classification of property or persons for the purpose of taxation is not permitted. *Singer Mfg. Co. v. Wright*, 33 Fed. 121.

CONSTITUTIONAL LAW—TAXATION—FAILURE TO LIST PROPERTY.—*TRAVELER'S INS. CO. V. BOARD OF ASSESSORS ET AL.*, 47 So. 439 (LA.).—*Held*, that the state may subject to the doom of the assessors a taxpayer who has failed to furnish a list of his property to the assessor as required by law, but not where the failure to make such return was without fraudulent intent and from an honest belief that what property he had was not taxable.

Statutes requiring taxpayers to furnish a list of their taxable property to the assessor, and subjecting them to the doom of the assessor for a failure or refusal to do so, have in the past been regarded as valid. *Lincoln v. City of Worcester*, 8 Cush. 55; *State v. Apgar*, 31 N. J. L. 358. Even statutes imposing penalties other than estoppel from questioning the valuation of the assessor, have been upheld by some courts. *Fox's Appeal*, 112 Pa. St. 337. The principal case, however, follows the rule recently laid down by the Supreme Court of the United States, which is that, where one acts in good faith, such statutes do not afford due process of the law within the Fourteenth Amendment to the *Constitution of the United States*. *Central of Georgia Ry. v. Wright*, 207 U. S. 127. The principles upon which that decision is based, are that the assessment of a tax is a judicial act, and therefore, before the assessment on omitted property can be made, notice to the taxpayer, with opportunity to be heard somewhere in the process is essential. *Davidson v. New Orleans*, 96 U. S. 97; *Security Trust & Safety Vault Co. v. City of Lexington*, 203 U. S. 323.

DEEDS—DELIVERY—NECESSITY.—*FORTUNE V. HUNT*, 63 S. E. (N. C.) 82.—Where the grantor gave the deed to a third person with a direction to take and keep it, and, if the grantor never called for it, to deliver it to the grantee, and the grantor died without more being done, *held*, that there was no delivery of the deed and that the intention of the grantor that the instrument should be good as a deed would not take the place